## REMARKS

The Examiner has imposed a Restriction Requirement under 35 U.S.C. § 121, requiring election of one of the following groups of claims for prosecution on the merits, each of which is alleged to encompass a separate invention as is described in the Office Action as follows:

Group I. Claims 1-26 and 41-49, drawn to a pharmaceutical composition;

Group II. Claims 27-32 and 50-51, drawn to method of making a pharmaceutical composition; and

Group III. Claims 33-40 and 52-54, drawn to method of treatment with a pharmaceutical composition.

The applicants hereby elect Claims 1-26 and 41-49, the subject matter of Group I. Applicants fully reserve the right to prosecute the subject matter of the non-elected claims in related applications. Applicants reserve the right to petition from the restriction requirement under 37 C.F.R. § 1.144.

With regard to the requirement of an election of species for the recited claims of Group I, Applicants respectfully request that the Examiner clarify this requirement.

The Examiner has required election of the presence or absence of alkaline and/or water-swellable substances (*e.g.*, claim 4). However, claim 4, as amended, recites "the formulation does not comprise relevant amounts of alkaline and/or water swellable substances." Accordingly, Applicants respectfully submit that the claim, as amended clearly recites an absence of relevant amounts of the materials.

Similarly, claim 41 recites that the formulation "does not contain relevant amounts" of the compounds; claims 5-9 and 42 recite that the formulation comprises the recited materials; claims 12, 39 and 44 recite that the opioid analgesics is present; and claims 12, 39, 44 and 54 recite that the opioid antagonist is present. The Examiner is invited to call the undersigned attorney at (212) 692-1099 if a telephone call could help to resolve this, or any other issue.

In the event that the Examiner does not agree with applicants regarding the scope of the claims of Group I, applicant elects the following: the absence of alkaline or water-swellable substances;

the absence of acrylic acid and/or hydroxyalkylcelluloses;

the presence of particular classes of pharmaceutical excipients;

the presence of the opioid analgesic as a salt;

the presence of the opioid antagonist as a salt.

It is respectfully requested that the above remarks be entered into the file of the application. No fee beyond that for the Petition for Extension of Time is believed to be required for the filing of this response. However, the Commissioner is hereby authorized to charge any required fees to Duane Morris LLP Deposit Account No. 04-1679.

Date:

March 31, 2008

Respectfully submitted,

ames G. Markey

31,636

(Reg. No.)

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Enclosures